Plaintiff,

Defendant.

LOUIS ALBERGHINI,

SIMONDS INDUSTRIES INC.,

v.

No FIRE

UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS CENTRAL DIVISION

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CORPORATE DISCLOSURE STATEMENT PURSUANT TO RULE 7.1 OF THE FEDERAL RULES OF CIVIL PROCEDURE AND LOCAL RULE 7.3

Defendant Simonds Industries Inc. hereby discloses, pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and Local Rule 7.3 that Simonds Industries Inc. is a corporation, that it has no parent corporation, and that no publicly held company owns ten percent (10%) or more of its stock.

SIMONDS INDUSTRIES INC.

By its Attorneys,

I hereby certify that a true copy of the above document was served upon the attorney of record for each party by

Dated: September 7, 2004

Apnathan R. Sigel, BBO# 559850 Kathryn E. Abare, BBO #647594

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